

IN THE CLAIMS:

Amend the claims as follows:

1. (Currently Amended): A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by multi-step emulsion-polymerizing 0.1 to 5% by weight of a (meth)acrylate having an oxygen atom in addition to an ester bond, 10 to 99.9 % by weight of another alkyl acrylate, and 0 to 89.9 % by weight of another vinyl monomer copolymerizable therewith, in the presence of an organic peroxide having a tertiary-butyl peroxy group as a polymerization initiator, wherein the other vinyl monomer copolymerizable therewith is at least one vinyl monomer selected from the group consisting of alkyl (meth)acrylates, aromatic vinyls, acrylonitrile and methacrylonitrile.

Claim 2 (Canceled):

3. (Original): The processing aid for thermoplastic resin of Claim 1, wherein an amount of the organic peroxide having a tertiary-butyl peroxy group is 0.1 to 5 parts by weight based on 100 parts by weight of the entire monomers.

4. (Withdrawn): A thermoplastic resin composition comprising 100 parts by weight of a thermoplastic resin and 0.1 to 20 parts by weight of the processing aid for thermoplastic resin in Claim 1.

5. (Withdrawn): The thermoplastic resin composition of Claim 4, wherein the thermoplastic resin is at least one resin selected from the group consisting of poly(vinyl chloride) resins, polyethylene, polypropylene, polyester, polystyrene, polycarbonate, a methacrylate resin and an ABS resin.

6. (Previously Presented): The processing aid for thermoplastic resin of claim 1, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a (meth)acrylate containing an epoxy group.

7. (Withdrawn): The processing aid for thermoplastic resin of Claim 2, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a (meth)acrylate containing a hydroxy group.

8. (Withdrawn): The processing aid for thermoplastic resin of Claim 2, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a (meth)acrylate containing an alkoxy group.

9. (Previously Presented): A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by emulsion-polymerizing 0.1 to 5% by weight of a (meth)acrylate containing an epoxy group, 10 to 99.9% by weight of another alkyl acrylate, and 0 to 89.9% by weight of another vinyl

monomer copolymerizable therewith, in the presence of a mercaptan having an alkyl ester group with C₄₋₂₀ alkyl group as a chain transfer agent.

10. (Canceled):

11. (New): A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by emulsion-polymerizing 0.1 to 5% by weight of a (meth)acrylate containing an epoxy group, 10 to 99.9% by weight of another alkyl acrylate, and 0 to 89.9% by weight of another vinyl monomer copolymerizable therewith, in the presence of a mercaptan having an alkyl ester group with C₄₋₂₀ alkyl group as a chain transfer agent, wherein the other vinyl monomer copolymerizable therewith is at least one vinyl monomer selected from the group consisting of alkyl (meth)acrylates, aromatic vinyls, acrylonitrile and methacrylonitrile.